Serial No.: 09/834,085

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

to enter

In re Application of:

Yoshihiro Nishiyama et al.

Serial No.: 09/834,085

Filing Date: April 12, 2001

For: THIN FILM MAGNETIC HEAD COMPRISING SION FILM AND MANUFACTURING METHOD

THEREFOR

Our Case No. 9281/3943

Klimowicz, William J.

Examiner:

Group Art Unit: 2652

MS/AF Commissioner for Patents Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office Action of May 21, 2004. The amendments to the Claims begin on page 2, and the Remarks begin on page 9.

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION